

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

*In Re:* Dixie Tire Service )  
Personal Property Account No. P-002934 T-F ) Shelby County  
Tax year 2004 )

INITIAL DECISION AND ORDER

### Statement of the Case

This is a direct appeal pursuant to Tenn. Code Ann. section 67-1-1005(c) from the following back assessment/reassessment of the subject property:

Original Assessment	Revised Assessment	Back Assessment/ Reassessment
\$15,000	\$15,540	\$540

The undersigned administrative judge conducted a hearing of this matter on February 22, 2006 in Memphis. The appellant, Dixie Tire Service, was represented by Lawrence G. Yohanek, CPA. Director of Finance Gwendolyn Cranshaw, CPA appeared on behalf of the Shelby County Assessor of Property.

### Findings of Fact and Conclusions of Law

At the hearing, based on information provided by the taxpayer's agent, the Assessor's representative agreed to cancellation of the disputed back assessment/reassessment.

*Order*

It is, therefore, ORDERED that the following values be adopted for tax year 2004:

Appraisal	Assessment
\$50,000	\$15,000

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the

appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

- 2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 2<sup>nd</sup> day of March, 2006.

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: Lawrence G. Yohanek, CPA  
Gwendolyn T. Cranshaw, Director of Finance, Shelby County Assessor’s Office

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